IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 9325 of 2004
with
SPECIAL CIVIL APPLICATION Nos 9329 to 9331 of 2004

For Approval and Signature:

HON'BLE MR.JUSTICE K.S.JHAVERI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

VIJAY HATHISING SHAH

Versus

COLLECTOR OF STAMPS AHMEDABAD, GYMKHANA

Appearance:
MR SHALIN N MEHTA for Petitioner No. 1
MR MR MENGDEY A.G.P. for Respondent No. 1-3

CORAM : HON'BLE MR.JUSTICE K.S.JHAVERI

Date of decision: 02/11/2004

ORAL JUDGEMENT

1. In these petitions the petitioners have challenged the impugned notices issued by the Collector calling upon the petitioners to show cause as to why differential stamp duty plus penalty be not levied on

them in respect of the instruments (Sale Deeds) of the lands in question.

2. Affidavit in reply has been filed on behalf of the respondents wherein it is stated that the petitioners were heard from time to time carefully and after considering the evidence adduced, the respondent authority ordered that the market value shown in the aforesaid instruments was reasonable and no deficit stamp duty was required to be recovered and that the instruments was ordered to be returned to the petitioners.

3. Learned counsel for the petitioners submitted that since the respondent authorities have returned the original documents the impugned notice issued by the respondent authorities does not survive. He further submitted in view of the affidavit in reply it is clear that the authority has accepted the valuation done by the petitioners.

4. In view of the fact that the valuation made by the petitioners has been accepted by the respondent authorities and the instruments were returned to the petitioners, the impugned notices are quashed and set aside. Rule is made absolute to the aforesaid extent with no order as to costs.

[K.S. JHAVERI, J.]

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